

to the Objection. [Docket No. 2962] The Plan Administrator has resolved the resistance of Douglas County, agreeing to the allowance of its claim (Claim No. 2701) in the principal amount of \$3,948.68. See Stipulation at Docket No. 2966. No claimant, other than Douglas County, has responded to the Objection with any formal resistance filed with this Court, though the Plan Administrator has received (and resolved) informal objections from the following claimants: (a) Keysheen Industry (Claim No. 867), which agreed to reclassify its \$544,788.80 claim amount as a general unsecured claim without prejudice to a future objection by the Plan Administrator; (b) Zhejiang Multiglory Home Textiles Co. (Claim No. 961), which agreed to reclassify its \$741,339.56 alleged 11 U.S.C. § 503(b)(9) claim as a general unsecured claim without prejudice to a future objection by the Plan Administrator; and (c) First Sentry Company, LLC (Claim No. 1527), which agreed to reduce its administrative claim to \$4,400.00. Additionally, the Plan Administrator has agreed to adjourn the Objection to the claim of The Export-Import Bank of the Republic of China (Claim No. 2679) and the related claim of Commend (H.K. Limited) (Claim No. 540) for 30-days (until May 1, 2025).

This Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having authority to enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Objection and Notice were duly served on all affected creditors; and this Court having found that the relief requested is in the best interests of the Post-Effective Date Debtors' estates, their creditors, and other parties in interest; and this Court having heard from the affected parties; and this Court having determined that the legal and factual bases establish just cause for the relief granted herein; and the only

resistance having been filed as to the Objection being resolved; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is sustained in part to the extent set forth herein.
2. The Disputed Claims set forth on **Exhibit 1** (the “Reclassified Claims”), **Exhibit 2** (the “Unliquidated Claims”), **Exhibit 3** (the “Reduced Claims”), **Exhibit 4** (the “Unsupported Claims”), **Exhibit 5** (the “No Basis Claims”), **Exhibit 6** (the “Satisfied Claims”), and **Exhibit 7** (the “503(b)(9) Claims”) (collectively, the “Disputed Claims”) shall be disallowed and expunged, reduced, and or reclassified as set forth on **Exhibits 1 through 7** hereto.
3. A portion of the administrative claims of (a) Douglas County (Claim No. 2701) in the principal amount of \$3,948.68 and (b) First Sentry Company, LLC (Claim No. 1527) in the amount of \$4,400.00, are allowed, and the remaining portion of such administrative claims are reclassified as general unsecured claims.
4. The administrative claims of Keysheen Industry (Claim No. 867) and Zhejiang Multiglory Home Textiles Co. (Claim No. 961) are reclassified as general unsecured claims without prejudice to a future objection by the Plan Administrator;
5. The Plan Administrator is authorized to modify the Claims Register to reflect the relief granted by this Order.
6. This Order shall be binding on the applicable parties, the Post-Effective Date Debtors, and the Plan Administrator, as applicable.
7. This Order is a final order as to the administrative portion of the claims referred to in **Exhibits 1-7**.

8. Unless explicitly set forth herein, nothing in this Order shall be deemed (i) an admission as to the validity of any claim or as an allowance of any claim; (ii) a waiver of the Post-Effective Date Debtors' or Plan Administrator's rights to dispute any claim, including the claims set forth on **Exhibits 1-7**, on any grounds, including, but not limited to, pursuant to section 502(d) of the Bankruptcy Code; (iii) a promise or requirement to pay any claim; (iv) an implication or admission that any claim is of a type referenced or defined in the Objection; (v) a waiver or limitation of any of the Post-Effective Date Debtors' or Plan Administrator's rights under the Plan, the Bankruptcy Code, or applicable law; or (vi) a waiver of any other substantive objection to the claims set forth on **Exhibit 1-7**.

9. Each claim and the objections by the Post-Effective Date Debtors thereto, as set forth on **Exhibit 1-7**, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each such claim. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Exhibits to the Objection or this Order.

10. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

11. The Plan Administrator is authorized to take all actions necessary to effectuate the relief granted in this Order.

12. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Omaha, Nebraska
Dated: April 11, 2025

/s/ Thomas L. Saladino

THE HONORABLE THOMAS L. SALADINO
UNITED STATES BANKRUPTCY JUDGE

8th Omnibus Objection--Exhibit 1--Reclassified Claims

#	Name of Claimant	Date Claim Filed	Kroll Claim Number	Court Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Basis for Reclassification and Disposition
						Claim Nature	Claim Amount	Claim Nature	Claim Amount	
1	2300 South 48th Street #1 2300 South 48th Street #1 Lincoln, NE 68506	1/29/2019	159	112	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$57,904.32 \$65,603.16 \$123,507.48	Secured Admin 503(b)(9) Priority GUC Total	 \$123,507.48 \$123,507.48	Claim seeks administrative priority for prepetition lease claim under section 507(a)(2). Prepetition claims are not entitled to administrative or other priority under the Bankruptcy Code. Administrative claim should be reclassified as a general unsecured claim.
2	Hinky Supermarkets, Inc. Warner Norcross + Judd LLP Stephen B. Grow 111 Lyon Street N.W., Suite 900 Grand Rapids, MI 49503	6/13/2019	2811	2577	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$100,000.00 \$100,000.00	Secured Admin 503(b)(9) Priority GUC Total	 \$100,000.00 \$100,000.00	Claim asserted an administrative priority claim arising from an alleged indemnification obligation with respect to leased premises and in connection with a personal injury allegedly incurred on the premises. Lease was rejected, and any claim related thereto is entitled to, at best, general unsecured claim status. In addition, claim is unliquidated and insufficiently supported. In addition, claim was received after the April 1, 2019, administrative claim bar date.
3	Zhangusa Investments, LLC 3420 Pine Ave Waco, TX 76708-3130	3/8/2019	1173	1064	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$940,220.00 \$14,805.93 \$955,025.93	Secured Admin 503(b)(9) Priority GUC Total	 \$955,025.93 \$955,025.93	This claim related to a lease. The attachment refers to a prepetition component of \$14,805.93 for 1/1/19 to 1/15/19 and a post-petition component of \$940,220 for the period 1/15/19 through 9/30/22. The latter component appears to be a lease rejection claim, which would, at best, general unsecured claim status. Moreover, based upon the Debtors' books and records, it appears that any and all legitimately administrative components were satisfied in the ordinary course of business.
4	Keysheen Industry (Shanghai) Co., Ltd Brown & Joseph LLC C/O Don Leviton PO Box 59838 Schaumburg, IL 60159	3/6/2019	910	867	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$544,788.80 \$544,788.80	Secured Admin 503(b)(9) Priority GUC Total	 \$544,788.80 \$544,788.80	Claim relates to goods allegedly supplied post-petition and provides invoice detail with respect to post-petition due dates. However, claim supplies no or insufficient information to determine whether goods in question were received prepetition or post-petition and/or are entitled to administrative priority. In addition, claim refers to Collection Trust Deed and thereby suggests amounts may have been satisfied by insurance. No basis per the Debtors' books and records. Administrative claim should be reclassified as a general unsecured claim.
5	Zhejiang Multi Glory Home Textiles Co., Ltd Brown & Joseph, Ltd. c/o Don Leviton P.O. Box 59838 Schaumburg, IL 60159	3/7/2019	999	961	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$741,339.56 \$88,821.50 \$830,161.06	Secured Admin 503(b)(9) Priority GUC Total	 \$830,161.06 \$830,161.06	Claim appears to seek administrative priority under 503(b)(9) but may be seeking post-petition administrative priority. Insufficient support to demonstrate claim is entitled 503(b)(9) priority. Specifically, while there are attachments describing certain FOB sales and invoices by due date, they fail to establish that the goods in question were all actually received by the Debtors within the 20 days prior to the petition date. The claim provides no support for a post-petition administrative claim. Administrative claim should be reclassified as a general unsecured claim.

8th Omnibus Objection--Exhibit 2--Unliquidated Claims

#	Name of Claimant	Date Claim Filed	Kroll Claim Number	Court Claim Number	Debtor Name	Asserted Claim Amount		Basis for Disallowance
						Claim Nature	Claim Amount	
1	AIG Property Casualty Inc. 80 Pine Street 13th Floor New York, NY 1005	3/6/2019	924	874	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated Unliquidated Unliquidated Unliquidated	Claim is an unliquidated, protective insurance claim with respect to certain insurance coverage. No effort has been made to liquidate the claim, and the Plan Administrator is unaware of any outstanding obligations. In addition, the Plan Administrator reached a negotiated disposition with Chubb and affiliated entities regarding all claims.
2	AIG Property Casualty Inc. 80 Pine Street 13th Floor New York, NY 1005	3/6/2019	926	876	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated Unliquidated Unliquidated Unliquidated	Claim is an unliquidated, protective insurance claim with respect to certain insurance coverage. No effort has been made to liquidate the claim, and the Plan Administrator is unaware of any outstanding obligations. In addition, the Plan Administrator reached a negotiated disposition with Chubb and affiliated entities regarding all claims.

8th Omnibus Objection--Exhibit 3--Claims to Be Reduced

#	Name of Claimant	Date Claim Filed	Kroll Claim Number	Court Claim Number	Debtor Name	Asserted Claim Amount		Reduced Claim Amount		Basis for Reduction and Disposition
						Claim Nature	Claim Amount	Claim Nature	Claim Amount	
1	ARAMARK Hawley Troxell Ennis & Hawley, LLP c/o Sheila R. Schwager P.O. Box 1617 Boise, ID 83701-1617	12/31/2019	2984	935	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	 \$12,548.54 \$165,305.25 \$177,853.79	Secured Admin 503(b)(9) Priority GUC Total	 \$3,756.44 \$165,305.25 \$169,016.69	Per the Debtors' books and records, the administrative and priority components of claims 2984, 2982, and 921 were satisfied by payment of \$16,460.47 via check #37989736 on 09/17/2019, leaving a total administrative claim of \$3,756.44, which has been allocated to Claim No. 2984.
2	ARAMARK Hawley Troxell Ennis & Hawley, LLP c/o Sheila R. Schwager P.O. Box 1617 Boise, ID 83701-1617	12/31/2019	2982	934	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	 \$7,553.98 \$4,980.36 \$12,534.34	Secured Admin 503(b)(9) Priority GUC Total	 \$0.00 \$4,980.36 \$4,980.36	Per the Debtors' books and records, the administrative and priority components of claims 2984, 2982, and 921 were satisfied by payment of \$16,460.47 via check #37989736 on 09/17/2019, leaving a total administrative claim of \$3,756.44, which has been allocated to Claim No. 2984 while showing the administrative component of this claim as satisfied in full.
3	ARAMARK Hawley Troxell Ennis & Hawley, LLP c/o Sheila R. Schwager P.O. Box 1617 Boise, ID 83701-1617	3/7/2019	921	933	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	 \$114.39 \$342.15 \$456.54	Secured Admin 503(b)(9) Priority GUC Total	 \$0.00 \$342.15 \$342.25	Per the Debtors' books and records, the administrative and priority components of claims 2984, 2982, and 921 were satisfied by payment of \$16,460.47 via check #37989736 on 09/17/2019, leaving a total administrative claim of \$3,756.44, which has been allocated to Claim No. 2984 while showing the administrative component of this claim as satisfied in full.
4	City of Arcadia Wisconsin 203 W. Main Street Arcadia, WI 54612	3/18/2019	2024	1833	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	 \$1,700.23 \$3,514.97 \$5,215.20	Secured Admin 503(b)(9) Priority GUC Total	 \$1,534.77 \$3,514.97 \$4,689.74	A payment of \$165.46 was made on 11/26/19 via check #37987402. Administrative claim should be reduced accordingly.
5	First Sentry Company, LLC Dickinson Wright PLLC Doron Yitzchaki 350 S. Main Street, Suite 300 Ann Arbor, MI 48104	5/15/2019	2724	1527	Pamida Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	 \$17,584.75 \$634,956.55 \$652,541.30	Secured Admin 503(b)(9) Priority GUC Total	 \$4,400.00 \$634,956.55 \$639,356.55	Late claim. Claim filed after April 1, 2019, administrative claim bar date. Administrative claim should be reduced to \$4,400,

Exhibit 4
No Support Claims to be Disallowed

8th Omnibus Objection--Exhibit 4--No Supporting Documents

#	Name of Claimant	Date Claim Filed	Kroll Claim Number	Court Claim Number	Debtor Name	Asserted Claim Amount		Basis for Disallowance
						Claim Nature	Claim Amount	
1	Carrollton Municipal Utilities 500 S Main P.O. Box 460 Carrollton, MO 64633	3/14/2019	1811	1568	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$5,696.07 \$5,696.07	Claimant supplies no or insufficient support to document claim; no basis per the Debtors' books and records.
2	City of Gallatin 112 East Grand Gallatin, MO 64640	3/15/2019	1852	1620	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$946.49 \$946.49	Claimant supplies no or insufficient support to document claim; no basis per the Debtors' books and records.

8th Omnibus Objection--Exhibit 5--No Basis Claims

#	Name of Claimant	Date Claim Filed	Kroll Claim Number	Court Claim Number	Debtor Name	Asserted Claim Amount		Basis for Disallowance
						Claim Nature	Claim Amount	
1	INSIDE OUT INTERNATIONAL LLC 122 NOBLE COURT GREEN BAY, WI 54311	2/15/2019	493	427	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$1,844,196.83 \$1,844,196.83	No basis per the Debtors' books and records. Pursuant to the Debtors' books and records, the claims of this significant vendor were being satisfied in the ordinary course of business.
4	Meghji, Mohsin [Address Redacted]	3/18/2019	2055	1786	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated \$12,850.00 Unliquidated \$12,850.00	Claim asserts D&O indemnification claim, with any priority component allegedly arising within 180 days prior to the petition date and the balance as administrative. Claim is unliquidated and unsupported. Any such claims against directors and officers were released under Plan X.D. & E. No basis per the Debtors' books and records.
2	Texas Workforce Commission Regulatory Integrity Division - SAU Office of the Attorney General Bankruptcy - Collection Division MC 008 P.O. Box 12548 Austin, TX 78711-2548	5/8/2019	2708	2497	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$2,078.01 \$2,078.01	No basis per the Debtors' books and records.

Exhibit 6
Satisfied Claims to be Disallowed

8th Omnibus Objection--Exhibit 6--Satisfied Claims

#	Name of Claimant	Date Claim Filed	Kroll Claim Number	Court Claim Number	Debtor Name	Asserted Claim Amount		Basis for Disallowance
						Claim Nature	Claim Amount	
1	CGP Canadian, Ltd. c/o Capital Growth Buchalter, Inc. 361 Summit Blvd., Suite 110 Birmingham, AL 35243	3/18/2019	2016	520	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$2,455.36 \$75,185.31 \$77,640.67	Allowed in Confirmation Order for \$2,455.36. The Debtors paid \$27,083 per month for three months of February, March, and April 2019 for a total of \$81,249 by check numbers 72085149, 72083622 and 72084458. All administrative amounts were satisfied by the Debtors.
2	CGP Orofino, LLC c/o Capital Growth Buchalter, Inc. 361 Summit Boulevard Suite 110 Birmingham, AL 35243	6/6/2019	2777	2553	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$21,351.77 \$721,884.49 \$743,236.26	Allowed in Confirmation Order for \$14,246.56. The Debtors paid \$27,083 per month for three months of February, March, and April 2019 for a total of \$81,249 by check numbers 72085149, 72083622 and 72084458. All administrative amounts were satisfied by the Debtors.
3	CGP Seymour, Ltd. c/o Capital Growth Buchalter, Inc. 361 Summit Blvd., Suite 110 Birmingham, AL 35243	3/20/2019	2021	524	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$13,298.97 \$822,064.59 \$835,363.56	Allowed in Confirmation Order for \$13,298.97. The Debtors paid \$27,083 per month for three months of February, March, and April 2019 for a total of \$81,249 by check numbers 72085149, 72083622 and 72084458. All administrative amounts were satisfied by the Debtors.
4	CGSK Tulia, Ltd. c/o Capital Growth Buchalter, Inc. 361 Summit Boulevard, Suite 110 Birmingham, AL 35243	3/18/2019	2003	521	ShopKo Optical Manufacturing, LLC	Secured Admin 503(b)(9) Priority GUC Total	\$11,707.26 \$733,090.03 \$744,797.29	Allowed in Confirmation Order for \$11,707.26. The Debtors paid \$27,083 per month for three months of February, March, and April 2019 for a total of \$81,249 by check numbers 72085149, 72083622 and 72084458. All administrative amounts were satisfied by the Debtors.
5	City of New Hampton 112 E Spring St New Hampton, IA 50659	3/1/2019	808	747	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	 \$4,710.25 \$4,710.25	All utility payments were satisfied by 3rd-party provider Ecova. No basis per the Debtors' books and records.
6	Cocca Development Ltd 100 DeBartolo Place, Suite 400 Boardman, OH 44512	4/1/2019	2504	2345	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$47,375.58 \$47,375.58	All administrative obligations were satisfied by the Debtors, including but not limited to by (a) \$15,828.39 paid by check #72086515 on 10/04/2019, (b) payments of \$30,667.50 each for February, March, April and May 2019, and (c) \$21,467.25 payment for June 2019.
7	Coteau des Prairies Hospital c/o Woods, Fuller, Shultz & Smith P.C. Attn: Jordan J. Feist 300 S. Phillips Ave., Ste. 300 Sioux Falls, SD 57104	3/14/2019	1673	1508	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$25,441.14 \$149,984.40 \$175,425.54	All administrative obligations were satisfied by the Debtors, including but not limited to by the settlement with respect to certain prescription drugs entered into with McKesson Corporation, Docket No. 2556 and 2562.

#	Name of Claimant	Date Claim Filed	Kroll Claim Number	Court Claim Number	Debtor Name	Asserted Claim Amount		Basis for Disallowance
						Claim Nature	Claim Amount	
8	Davis County Hospital 509 N. Madison Street Bloomfield, IA 52537	2/20/2019	490	513	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated \$30,984.85 \$30,984.85	All administrative obligations were satisfied by the Debtors, including but not limited to by the settlement with respect to certain prescription drugs entered into with McKesson Corporation, Docket No. 2556 and 2562. In addition, claim is unliquidated and no support has been provided for any amounts owing.
9	Franchise Tax Board [CA] Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952	5/24/2019	2750	665	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated Unliquidated Unliquidated Unliquidated Unliquidated	Claim is unliquidated and no support has been provided for any amounts owing. All administrative and priority obligations were satisfied by the Debtors, including but not limited to a payment of \$1,520 made via wire on 04/15/2020.
10	Hilltopper Refuse & Recycling SVC, Inc. 3439 East Avenue South c/o Phillip James Addis La Crosse, WI 54601-5460	4/4/2022	3097	2774	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$3,573.68 \$3,573.68	All waste-related payments were satisfied by 3rd-party provider DRM Waste Management. No basis per the Debtors' books and records.
11	P.J. Investments, Inc. c/o Peter J. Lindell PO Box 12356 Jackson, WY 83002	10/30/2019	2955	2094	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$163,011.73 \$163,011.73	All administrative obligations were satisfied by the Debtors, including but not limited to by (a) payment of February, March, April, May, June, and July 2019 monthly rent at \$25,538.25 per month and (b) payment of \$62,081.60 via check #72086031 on 06/11/2019 for Real Estate taxes.
12	R.C.M. Wausau LLC Pederson Houpt Larry Byrne, John S. Delnero 161 N. Clark Chicago, IL 60601	2/13/2019	413	391	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$833.55 \$20,942.90 \$21,776.45	All administrative obligations were satisfied by the Debtors, including but not limited to (a) January 2019 pre and post petition payments of \$923.92 each and (b) via a wire transfer dated 5/15/19 for \$5,785.19.
13	Reliant Energy Retail Services, LLC P.O. Box 1046 Houston, TX 77251	3/11/2019	1158	1079	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$3,736.25 \$3,132.65 \$6,868.90	All utility payments were satisfied by 3rd-party provider Ecova. No basis per the Debtors' books and records.

Exhibit B
Satisfied Claims to be Disallowed

#	Name of Claimant	Date Claim Filed	Kroll Claim Number	Court Claim Number	Debtor Name	Asserted Claim Amount		Basis for Disallowance
						Claim Nature	Claim Amount	
14	Ringgold County Hospital 504 N Cleveland Street Mount Ayr, IA 50854-2201	2/20/2019	512	512	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$8,120.12 \$298,197.19 \$306,317.31	All administrative obligations were satisfied by the Debtors, including but not limited to by the settlement with respect to certain prescription drugs entered into with McKesson Corporation, Docket No. 2556 and 2562.
15	SHASTA COUNTY TAX COLLECTOR PO BOX 99-1830 REDDING, CA 96099-1830	3/12/2019	1640	1400	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$5,596.27 \$5,596.27	All administrative obligations were satisfied by the Debtors, including but not limited to by a payment of \$5,378.01 via check # 37988656 dated 08/29/2019.
16	Sun Capital Partners Management IV, LLC Morgan, Lewis & Bockius LLP c/o Craig A. Wolfe and Jason R. Alderson 101 Park Avenue New York City, NY 10178	3/14/2019	1659	1547	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated \$1,208,829.24 \$1,208,829.24	All obligations to the claimant were resolved and settled in connection with the Plan and per Docket No. 1361.

8th Omnibus Objection--Exhibit 7--503(b)(9) Claims

#	Name of Claimant	Date Claim Filed	Kroll Claim Number	Court Claim Number	Debtor Name	Asserted Claim Amount		Basis for Reclassification
						Claim Nature	Claim Amount	
1	Emery Jensen Distribution, LLC Carlson Dash, LLC Attn: Kurt M. Carlson, Esq. 216 S. Jefferson Street, Suite 504 Chicago, IL 60661	3/12/2019	1245	1293	Specialty Retail Shops Holding Corp.	Secured Admin 503(b)(9) Priority GUC Total	\$116,261.89 \$459,446.07 \$575,707.96	Insufficient support to demonstrate claim is entitled 503(b)(9) priority. Specifically, while there are attachments, they fail to establish that the goods in question were actually received by the Debtors within the 20 days prior to the petition date.
2	Escudo International Corp. Suit 802, 8TH Fl. 131 Sung Chiang Rd. Taipei, Taiwan 104 ROC	5/12/2020	3049	107	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$129,844.94 \$129,844.94	Insufficient support to demonstrate claim is entitled 503(b)(9) priority. Specifically, while there are numerous attachments describing certain goods shipped FOB, they fail to establish that the goods in question were all actually received by the Debtors within the 20 days prior to the petition date. In addition, the claim is late insofar as it was received after the 3/18/19 deadline for filing 503(b)(9) claims.
3	H2O Furnishings LLC, 161 Gardner Road, Brookline, MA 02445 Attn: Dennis Caya 161 Gardner Road Brookline, MA 02445	3/18/2019	2337	1858	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$38,860.00 \$38,860.00	Claim appears to seek administrative priority under 503(b)(9) but may be seeking post-petition administrative priority. Insufficient support to demonstrate claim is entitled 503(b)(9) priority. Specifically, while there are attachments describing certain goods shipped FOB, they fail to establish that the goods in question were all actually received by the Debtors within the 20 days prior to the petition date. The claim provides no support for a post-petition administrative claim.
4	Lifetime Brands Cole Schotz P.C David M. Bass, Esq. 1325 Avenue of the Americas, 19th Floor New York, NY 10019	3/14/2019	1815	1595	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	\$13,414.70 \$62,787.90 \$76,202.60	Insufficient support to demonstrate claim is entitled 503(b)(9) priority. Specifically, while there are attachments, they fail to establish that the goods in question were actually received by the Debtors within the 20 days prior to the petition date.

#	Name of Claimant	Date Claim Filed	Kroll Claim Number	Court Claim Number	Debtor Name	Asserted Claim Amount		Basis for Reclassification
						Claim Nature	Claim Amount	
5	PEAG LLC dba JLab Audio 17950 Preston Rd #360 Dallas, TX 75252	4/19/2019	2646	2450	ShopKo Stores Operating Co., LLC	Secured Admin 503(b)(9) Priority GUC Total	 \$389,843.09 \$389,843.09	Insufficient support to demonstrate claim is entitled 503(b)(9) priority. Specifically, while there are attachments, they fail to establish that the goods in question were actually received by the Debtors within the 20 days prior to the petition date. In addition, the claim is late insofar as it was received after the 3/18/19 deadline for filing 503(b)(9) claims.